

Warren H. Smith & Associates, P.C.

325 North St. Paul Street
Suite 1275
Dallas, TX 75201
Tax Id# 01-0584406

Invoice submitted to:
W.R. Grace & Co.
7500 Grace Drive
Columbia MD 21044

July 13, 2007

In Reference To: Bankruptcy Fee Audit Case #01-1139 (JKF)

Invoice # 10871

Professional Services

		<u>Hours</u>	<u>Amount</u>
6/1/2007	MSH Update database with e-detail for Buchanan 24th interim application and Kramer 24th interim application	0.10	4.00
	SLB begin draft of 23rd Interim final report - Caplin (2.3)	2.30	322.00
	SLB telephone conference with F. Childress @ Baker re 23rd Interim response (.2)	0.20	28.00
	SLB draft e-mail to T. Scoles @ Deloitte re filing of 23rd Interim quarterly app. (.1); e-mail to J. Sakalo @ Bilzin re 23rd Interim response (.1)	0.20	28.00
6/2/2007	WHS receive and review agenda	0.10	27.50
6/4/2007	SLB telephone conference with D. Fullem @ Orrick re 23rd Interim supplemental response (.1); t/c with F. Childress @ Baker re more information for 23rd Interim response (.1); t/c with J. Sakalo @ Bilzin re 23rd Interim response (.1)	0.30	42.00
	SLB begin draft of 23rd Interim final report - Baker Donelson (2.7)	2.70	378.00
	SLB complete draft of 23rd Interim final report - Orrick (4.4)	4.40	616.00

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			<u>Hours</u>	<u>Amount</u>
6/4/2007	SLB	complete draft of 23rd Interim final report - Caplin (1.8)	1.80	252.00
	JAW	detailed review of Kirkland February 2007 monthly invoice (8.6).	8.60	1,161.00
6/5/2007	SLB	complete draft of 23rd Interim final report-Bilzin (3.6); complete same for Baker (3.3)	6.90	966.00
	SLB	telephone conference with J. Sakalo @ Bilzin re 23rd Interim final (.1); t/c with M. Hendrixson re Protiviti app. (.1)	0.20	28.00
	SLB	draft e-mail to P. Cuniff @ Pachulski re Protiviti application (.1); e-mail to J. Sakalo @ Bilzin re 23rd Interim response (.1); e-mail to F. Childress @ Baker re 23rd Interim response (.1)	0.30	42.00
	SLB	research regarding hotel rates in Beijing and Shanghai with regard to Baker 23rd Interim final report (.9)	0.90	126.00
	JAW	detailed review of Kirkland February 2007 monthly invoice (9.1).	9.10	1,228.50
6/6/2007	SLB	complete draft of 23rd Interim final report - No Objections (6.3)	6.30	882.00
	SLB	telephone conference with T. Scoles @ Deloitte re filing of 23rd Interim quarterly (.1); t/c with S. Eliot @ Ferry Joseph re 24th Interim app. (.1)	0.20	28.00
	SLB	draft e-mail to M. Hendrixson @ Protiviti re 23rd Interim quarterly filing (.1); e-mail to S. Eliot @ Ferry Joseph re amended 24th Interim app. (.2)	0.30	42.00
	JAW	detailed review of Kirkland February 2007 monthly invoice (5.2).	5.20	702.00
	JBA	Electronic filing with court of 23rd Interim Final Reports re: Richardson (.2), Scott Law (.2), K&E (.3), Piper Jaffray (.2), Duane Morris (.2), Blackstone (.2), and PI Comm. (.2)	1.50	60.00
	MSH	Update database with e-detail for Kirkland 2.07	0.10	4.00
	MSH	update project catagory spreadsheet (.2)	0.20	8.00

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		<u>Hours</u>	<u>Amount</u>
6/6/2007	MSH Update database with Reed 4.07, Ferry 4.07 (.1), Latham 23rd interim application, Richardson 23rd interim application (.1), Woodcock 24th interim application, Hamilton 4.07 (.1), Bizin 4.07, Steptoe 1.07 (.1), Steptoe 2.07, Steptoe 3.07 (.1), Day Pitney 4.07, Foley 4.07 (.1), Forman 4.07, Caplin response to 23rd interim (.1), Buchanan 24th interim application, Kramer 24th interim application (.1), and Stroock 24th interim application (.1)	0.90	36.00
	MSH Update database with e-detail for Campbell 4.07, Caplin 4.07 (.1), LAS 4.07, AKO 4.07 (.1), and Stroock 24th interim application (.1)	0.30	12.00
6/7/2007	SLB first draft of 23rd Interim fee & expense charts (6.4)	6.40	896.00
	JAW draft summary of Kirkland February 2007 monthly invoice (7.0)	7.00	945.00
	WHS detailed review of Caplin 23rd Int FR	0.20	55.00
	SLB PACER research regarding 23rd Interim quarterly apps.- Protiviti, Deloitte Tax and L&W (1.1)	1.10	154.00
	WHS detailed review of Orrick 23rd Int FR	0.20	55.00
6/8/2007	WHS detailed review of, and revisions to, Baker 23rd Int FR	0.20	55.00
	JBA Electronic filing with court of 23rd Interim Final Reports re: Bilzin (.2), Caplin (.2), and Orrick (.2)	0.60	24.00
	MSH Update database with AKO 4.07, Campbell 4.07 (.1), Caplin 4.07, and LAS 4.07 (.1)	0.20	8.00
	SLB draft e-mail to K. Green re Protiviti 23rd Interim final report (.2); e-mails to P. Cuniff re 23rd Interim fee hearing and late filings (.2)	0.30	42.00
	SLB telephone conference with K. Green re Protiviti filings for 23rd and 24th Interims (.2); t/c with P. Cuniff @ Pachulski re 23rd fee hearing schedule (.1)	0.30	42.00

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			<u>Hours</u>	<u>Amount</u>
6/8/2007	SLB	complete draft of Exhibit A/fee and expense chart for 23rd Interim (3.7); begin Exhibit A-1/ fee and expense chart with recommendations (2.8)	6.50	910.00
	WHS	detailed review of, and revisions to, Bilzin 23rd Int FR	0.20	55.00
	MSH	Update database with e-detail for Ogilvy 4.07 and Ogilvy 10.06-3.07 non-pdf (.1)	0.10	4.00
6/10/2007	WHS	detailed review of Sullivan 23rd Int FR	0.10	27.50
	WHS	detailed review of, and revisions to, Omnibus 23rd Int FR	0.10	27.50
6/11/2007	MSH	Update database with PwC 2.07	0.10	4.00
	MSH	Update database with e-detail for Pachulski 1.07, 2.07, 3.07 (.1)	0.10	4.00
	MSH	update project catagory spreadsheet (.4)	0.40	16.00
	SLB	draft e-mail to W.R. Grace Global list re 23rd Interim fees & expenses/project category spreadsheet (.3); e-mails (3) to J. O'Neil @ Pachulski re 23rd Interim charts (.3)	0.60	84.00
	MSH	Update database with Casner 4.07 and Ogilvy 4.07	0.10	4.00
	SLB	PACER research regarding 23rd Interim Deloitte Tax application (.3); PACER final check of 23rd Interim filings (.4)	0.70	98.00
	SLB	review app. and draft 18th Interim final report - David Austern (1.3); complete draft of 23rd Interim fee & expense chart A-1 with recommendations (2.2); update W.R. Grace Global e-mail list (1.8)	5.30	742.00
	JBA	Electronic filing with court of 23rd Interim Final Reports re: David T. Austern (.2), William D. Sullivan (.2), and Omnibus No Objections (.2)	0.60	24.00
6/12/2007	JAW	detailed review of Bilzin March 2007 monthly invoice (2.8); draft summary of same (0.6)	3.40	459.00

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Hours **Amount**

6/12/2007	JBA	Electronic filing with court of Amended Final Report re: Omnibus No Objections 23rd Interim (.2)	0.20	8.00
	WHS	draft e-mail to Steve Bossay re Protiviti	0.20	55.00
	MSH	Update database with Ferry amended 24th interim application (.1)	0.10	4.00
	SLB	draft revised Capstone 23rd Interim final report (3.3); revise 23rd Interim fee and expense charts (1.9)	5.20	728.00
	SLB	draft e-mails to Capstone (.1); Pachulski (.1); Reed Smith (.1); K&E (.1); PwC (.1) re 23rd Interim spreadsheets; distribute fee & expense charts and spreadsheet for review to all applicants (.8)	1.30	182.00
	MSH	Update database with Deloitte Tax 8.1.05-12.31.06 and Pachulski 24th interim application (.1)	0.10	4.00
6/13/2007	SLB	draft e-mails (3) to J. O'Neil @ Pachulski re Tersigni and Capstone changes for 23rd Interim fee hearing (.3)	0.30	42.00
	SLB	draft revised No Objections final for 23rd Interim to remove Tersigni (1.7)	1.70	238.00
	SLB	begin review of 24th Interim K&E app. (5.5)	5.50	770.00
	JAW	detailed review of Caplin March 2007 monthly invoice (4.1)	4.10	553.50
	MSH	update project catagory spreadsheet for the 23rd interim (.2)	0.20	8.00
	MSH	Update database with e-detail for Kramer 4.07	0.10	4.00
	WHS	detailed review of revised amended omnibus 23rd	0.20	55.00
	JBA	Electronic filing with court of Revised version of Amended Final Report re: Omnibus 23rd Interim (.2), and Notice of Withdrawal re: Amended Omnibus Final Report (.1)	0.30	12.00

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		<u>Hours</u>	<u>Amount</u>
6/14/2007	JAW detailed review of Orrick March 2007 monthly invoice (5.4); draft summary of same (1.5)	6.90	931.50
	JAW draft summary of Caplin March 2007 monthly invoice (1.3)	1.30	175.50
	SLB continue review of 24th Interim fee app. - K&E (2.9)	2.90	406.00
	SLB draft e-mail to K&E re changes to project category spreadsheet (.2); e-mail 23rd Interim charts to J. O'Neil @ Pachulski for submission to Court (.2)	0.40	56.00
	SLB draft final changes for 23rd Interim fee and expense charts (1.5); update project category spreadsheet with 23rd interim changes (1.2)	2.70	378.00
	MSH final updates to Project Catagory Spreadsheet for the 23rd interim (.5)	0.50	20.00
	MSH Update database with Kramer 4.07	0.10	4.00
6/15/2007	SLB complete review of 24th Interim app. and begin initial report - K&E (4.6)	4.60	644.00
6/18/2007	SLB draft e-mail to W. Sparks at Grace re. 23rd Interim fee totals (.2); e-mail Protiviti re hold and refiling of 23rd Interim app. (.2)	0.40	56.00
	MSH Update database with e-detail for PwC 3.07, Capstone amended notice for 23rd interim application, and Orrick 4.07 (.1)	0.10	4.00
	SLB begin review of of 24th interim app. - Stroock (6.5)	6.50	910.00
6/19/2007	SLB continue review of 24th Interim app. - Stroock (4.9)	4.90	686.00
	SLB PACER research regarding 23rd Interim apps. in preparation of fee hearing (2.3)	2.30	322.00
	JBA draft of WHS 5.07 app and invoice	0.20	22.00

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Hours **Amount**

6/19/2007	MSH	Update database with PwC 3.07, and PwC 2.07 (.1)	0.10	4.00
	MSH	Update database with Orrick 4.07 and Beveridge 4.07 (.1)	0.10	4.00
	MSH	Draft of WHS May Invoice (.4)	0.40	44.00
	WHS	receive and review agenda	0.10	27.50
6/20/2007	SLB	begin review of 24th Interim app. - Pachulski (3.1)	3.10	434.00
	SLB	complete draft of 24th Interim report - Stroock (4.4)	4.40	616.00
6/21/2007	SLB	continue review of 24th Interim app. - Pachulski (4.0)	4.00	560.00
	SLB	PACER research regarding 23rd Interim apps. (2.1)	2.10	294.00
	JBA	electronic filing of WHS 5.07 app and invoice	0.20	22.00
	WHS	receive and review e-mail re PwC notice	0.10	27.50
	JAW	detailed review of Reed Smith March 2007 monthly invoice (7.1); draft summary of same (1.2)	8.30	1,120.50
	MSH	Update database with Nelson 5.07	0.10	4.00
6/22/2007	SLB	final PACER check regarding 23rd Interim apps. for fee hearing (.5)	0.50	70.00
	SLB	complete review and draft of 24th Interim final report - Pachulski (3.9)	3.90	546.00

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Hours **Amount**

6/22/2007	JAW	detailed review of Kirkland & Ellis March 2007 monthly invoice (6.1)	6.10	823.50
	MSH	Update database with Pachulski 4.07	0.10	4.00
6/25/2007	JAW	detailed review of Kirkland & Ellis March 2007 monthly invoice (9.9)	9.90	1,336.50
	WHS	telephone conference with Jan Baer re Forman Perry	0.20	55.00
	WHS	prepare for and appear at fee app hearing via telephone	0.40	110.00
	MSH	Update database with Deloitte Tax 1.07, 2.07 (.1); Deloitte Tax 3.07, and Stroock 4.07 (.1)	0.20	8.00
	MSH	Update database with e-detail for Stroock 4.07	0.10	4.00
	MSH	Update database with e-detail for Phillips 5.07	0.10	4.00
6/26/2007	SLB	telephone conference with D. Fullem at Orrick re 24th Interim expenses (.2)	0.20	28.00
	SLB	draft e-mail to D. Fullem at Orrick re 24th Interim expenses (.2)	0.20	28.00
	SLB	begin review of 24th Interim app. - Orrick (6.3)	6.30	882.00
	JAW	detailed review of Kirkland & Ellis March 2007 monthly invoice (9.2)	9.20	1,242.00
6/27/2007	MSH	Update database with Phillips 5.07	0.10	4.00
	SLB	continue review and draft of 24th Interim initial report - Orrick (7.2)	7.20	1,008.00

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	<u>Hours</u>	<u>Amount</u>
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6/27/2007	SLB	draft e-mail to Forman Perry re 24th Interim app. (.1)	0.10	14.00
	SLB	telephone conference with T. Scott at K&E re 24th Interim expenses (.1)	0.10	14.00
6/28/2007	MSH	Update database with Protiviti 23rd interim application (.1)	0.10	4.00
	SLB	complete draft of 24th Interim initial report - Orrick (5.9)	5.90	826.00
	SLB	begin review of 24th Interim app. - Reed Smith (1.2)	1.20	168.00
	MSH	Update database with e-detail for Kirkland 3.07	0.10	4.00
6/29/2007	MSH	Update database with e-detail for Buchanan 5.07	0.10	4.00
	MSH	Update database with e-detail for Reed 5.07, Towers 3.07 (.1), and Towers 4.07 (.1)	0.20	8.00
	SLB	continue review of 24th Interim app. - Reed Smith (5.8)	5.80	812.00
	MSH	Update database with e-detail for Capstone 3.07, 4.07 (.1); Hilsoft 12.06, 4.07 (.1); Hilsoft 5.07, Hamilton 5.07 (.1); Ferry 5.07, and Bilzin 5.07 (.1)	0.40	16.00

For professional services rendered**222.90 \$30,217.00**

Additional Charges :

Price

Third party copies & document prep/setup. for March 2007	589.32	589.32
PACER charges for June 2007	12.24	12.24

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Amount**Total costs****\$601.56****Total amount of this bill****\$30,818.56**

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
James A. Wehrmann	79.10	135.00	\$10,678.50
Jeff B. Allgood	0.40	110.00	\$44.00
Jeff B. Allgood	3.20	40.00	\$128.00
Melinda S Helsley	0.40	110.00	\$44.00
Melinda S Helsley	5.60	40.00	\$224.00
Stephen L. Bossay	131.90	140.00	\$18,466.00
Warren H Smith	2.30	275.00	\$632.50